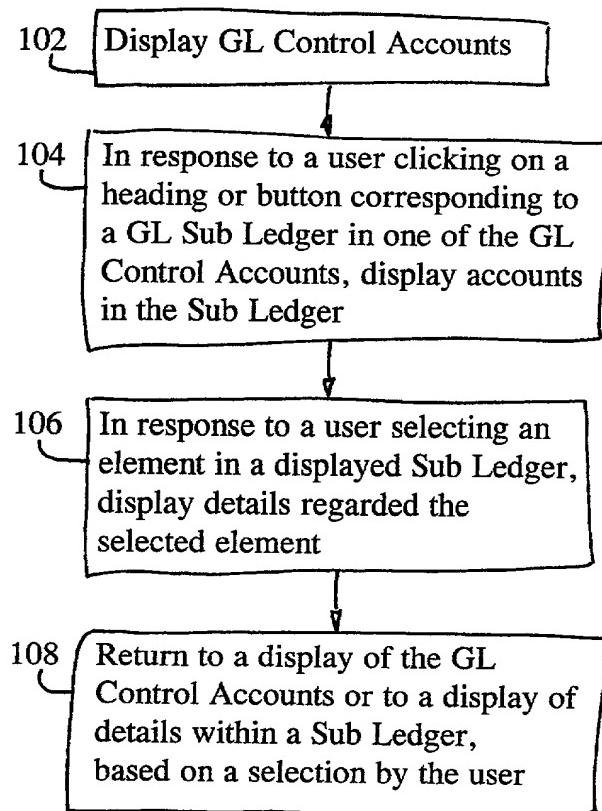


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FIG. 1

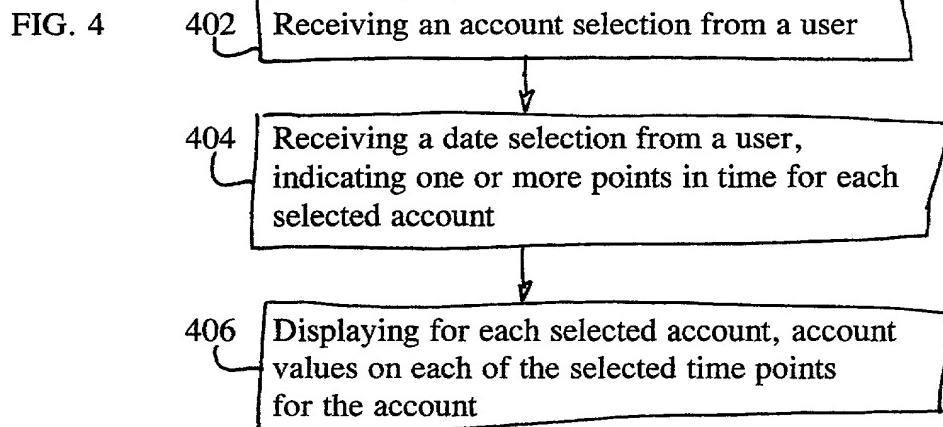
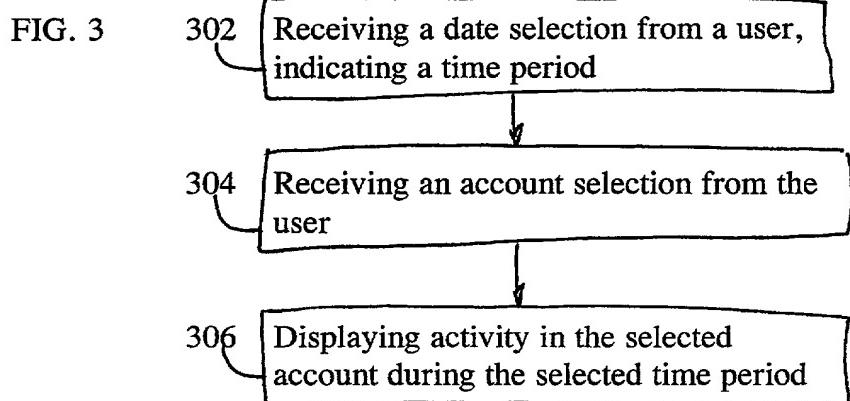


Beginning Balance Sheet	\$	Balance Sheet Transfer & Adjustment	\$	Income Statement	\$	Cash Statement	\$	Ending Balance Sheet	\$
2/1/01			H/V	H/V	H/V	H/V	H/V	2/28/2001	
Cash	7,800.00	+/- Cash Adj.	0.00						
Accounts Receivable	14,000.00	+/- Account Rec. Adj.	0.00	+/- Net Sales	19,900.00	+/- CASH CHANGE	1,150.00	+/- Cash	8,150.00
Inventory	4,798.00	+/- Cr Purch Inventory	10,000.00	-/ Cost of Goods Sold	5,500.00	+/- Inv Collections	25,000.00	+/- Accounts Receivable	8,900.00
									11,298.00
Oth Curr Assets	6,000.00	+/- Oth Curr Income Adj.	0.00	+/- Other Income	500.00	+/- Csh. Pur. & Payroll	2,000.00	+/- Inventory	
Account Pay.	7,770.00	+/- Cr Purch Inventory	10,000.00	+/- Trade Expenses	3,500.00	+/- Other Collections	250.00	+/- Oth Curr Assets	6,250.00
									6,410.00
Oth Curr Liabilities	4,000.00	+/- Oth Curr Liabilities Adj.	0.00	+/- Interest Expense	500.00	+/- Trade Payments	14,800.00	+/- Account Pay.	
PP&E	50,000.00	+/- PP&E Adj.	0.00	+/- Depreciation	5,000.00	+/- Interest Paid	1,000.00	+/- Oth Curr Liabilities	3,500.00
Accum. Depr.	5,000.00	+/- Accum. Depr. Adj.	0.00	+/- Int. Ass't. Investment		+/- PP&E Investment	4,000.00	+/- PP&E	54,000.00
Net PP&E	45,000.00	+/- Intangible Asset Adj.	0.00	+/- Accum. Amort.	2,500.00	+/- Int. Ass't. Investment		+/- Accum. Depr.	10,000.00
Intangible Asset	25,000.00	+/- Accum. Amort.	0.00	+/- Net Int. Assets	0.00	+/- Accum. Amort.		+/- Net PP&E	44,000.00
Accum. Amort.	2,500.00	+/- Net Int. Assets	0.00	+/- Accrued Tax Pay.	800.00	+/- Int. Ass't. Investment	1,000.00	+/- Intangible Asset	26,000.00
Net Int. Assets	22,500.00	+/- Accrued Tax Pay. Adj.	0.00	+/- Income Taxes	1,200.00	+/- Taxes Paid	800.00	+/- Accum. Amort.	5,000.00
Accrued Tax Pay.	800.00	+/- Other LT Asset Adj.	0.00	+/- Oth LT Asset Invest		+/- ST Loans Borrow	-3,000.00	+/- Net Int. Assets	21,000.00
Other LT Assets	5,000.00	+/- Short Term Debt	0.00	+/- LT Debt Borrow		+/- LT Debt Borrow	3,000.00	+/- Other LT Liab.	9,298.00
Short Term Debt	5,000.00	+/- Long Term Debt Adj.	0.00	+/- Capital	1,000.00	+/- Additions To Capital	1,000.00	+/- Capital	21,000.00
Long Term Debt	17,500.00	+/- Other LT Lab. Adj.	0.00	+/- Dividends	500.00	+/- Retained Earnings	500.00	+/- Long Term Debt	41,700.00
Other LT Liab.	9,298.00	+/- Capital Adj.	0.00	+/- NET INCOME	2,200.00	+/- TOT ASSETS		+/- TOT LIABILITIES	105,598.00
Capital	20,000.00	+/- Retained Earnings Adj.	0.00	+/- TOT ASSETS ADJ.	10,000.00	+/- OWNER'S EQUITY		+/- OWNER'S EQUITY	42,898.00
Retained Earnings	40,000.00	+/- TOT LIABILITIES	104,298.00	+/- OWNER'S EQUITY ADJ.	0.00	+/- TOT LIAB + OE		+/- TOT LIAB + OE	62,700.00
TOT ASSETS				+/- TOT LIAB + OE ADJ.	10,000.00				105,598.00
TOT LIABILITIES					OK				OK
OWNER'S EQUITY	60,000.00								
TOT LIAB + OE	104,298.00								

Fig. 28

Fig. 22

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FIG. 5

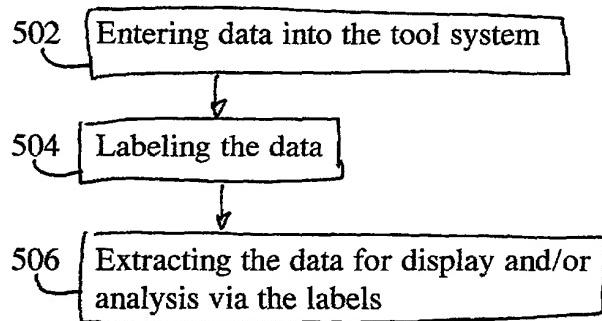
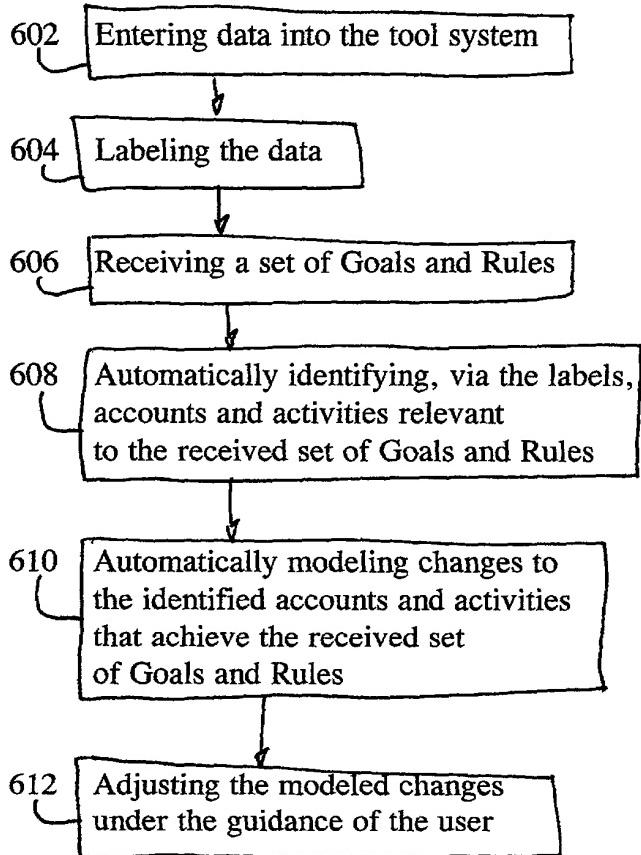
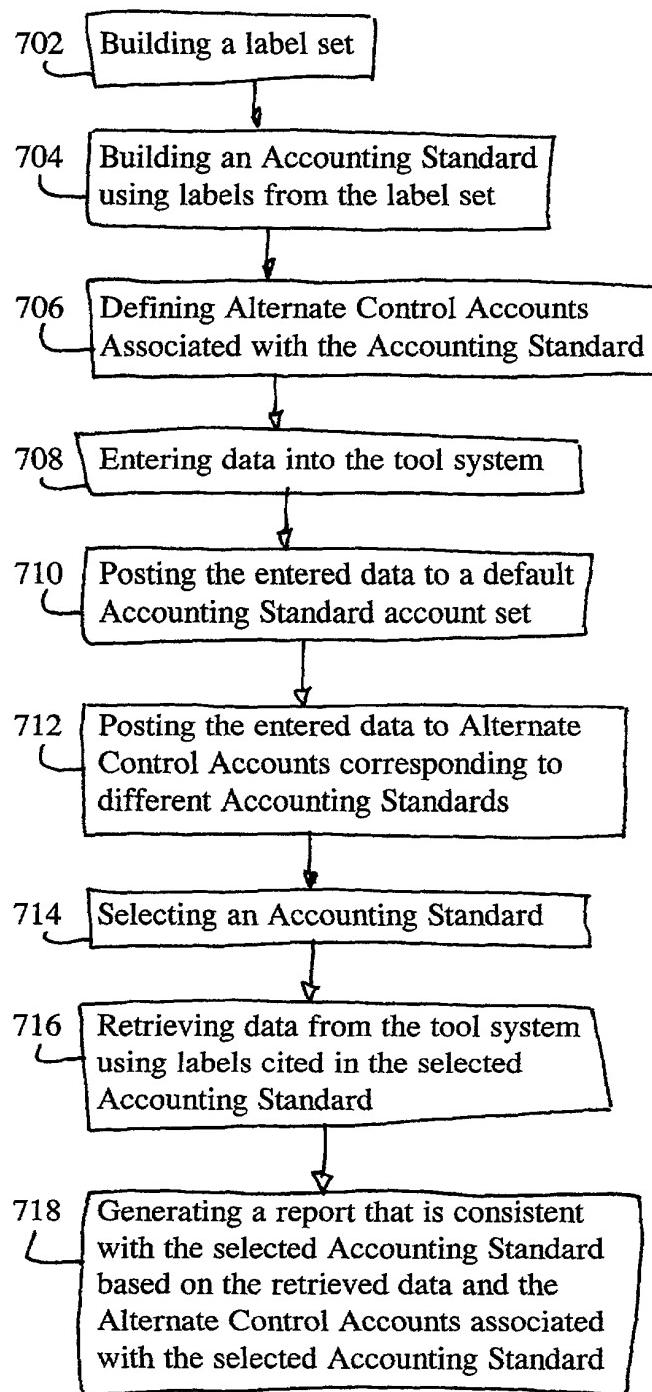


FIG. 6



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FIG. 7

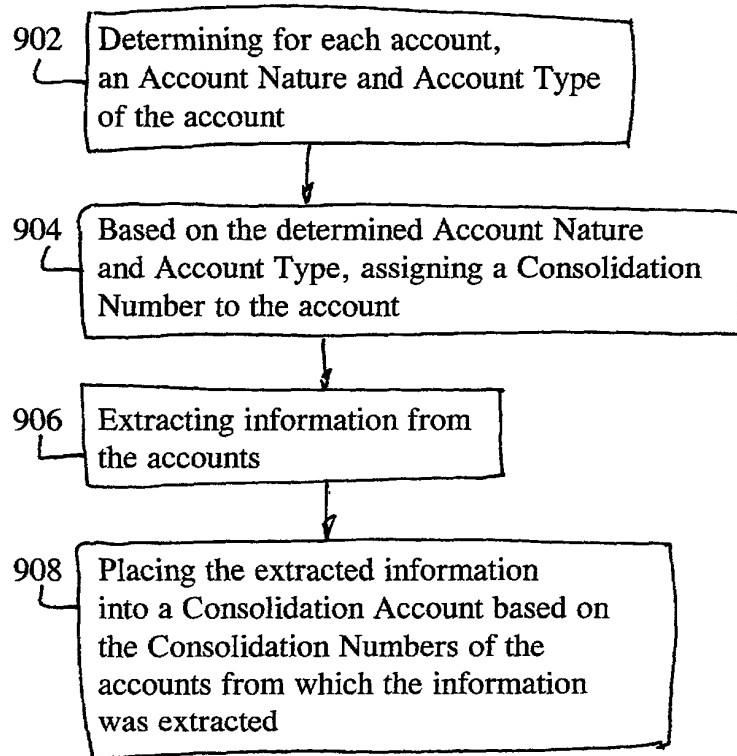


Division 1		Division 2		Division 3		Consolidation
1		1	Alt-1	1		1
2	Alt-2	2		2		2
3		3		3	Alt-3	3
4		4		4	Alt-4	4
5	Alt-5	5		5	Alt-5	5
6		6	Alt-6	6	Alt-6	6

FIG. 8

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FIG. 9



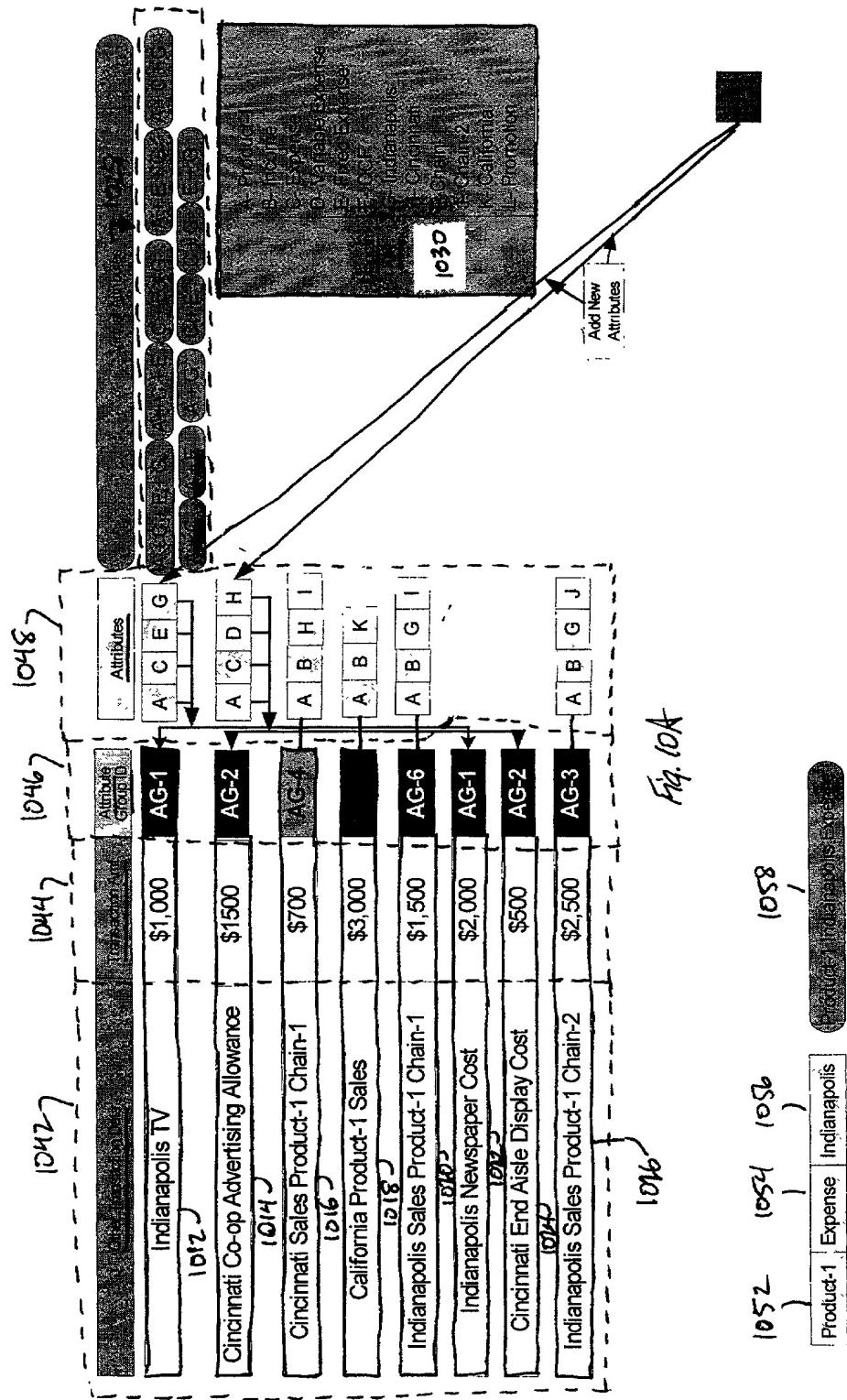


Fig. 10A

Fig. 10B

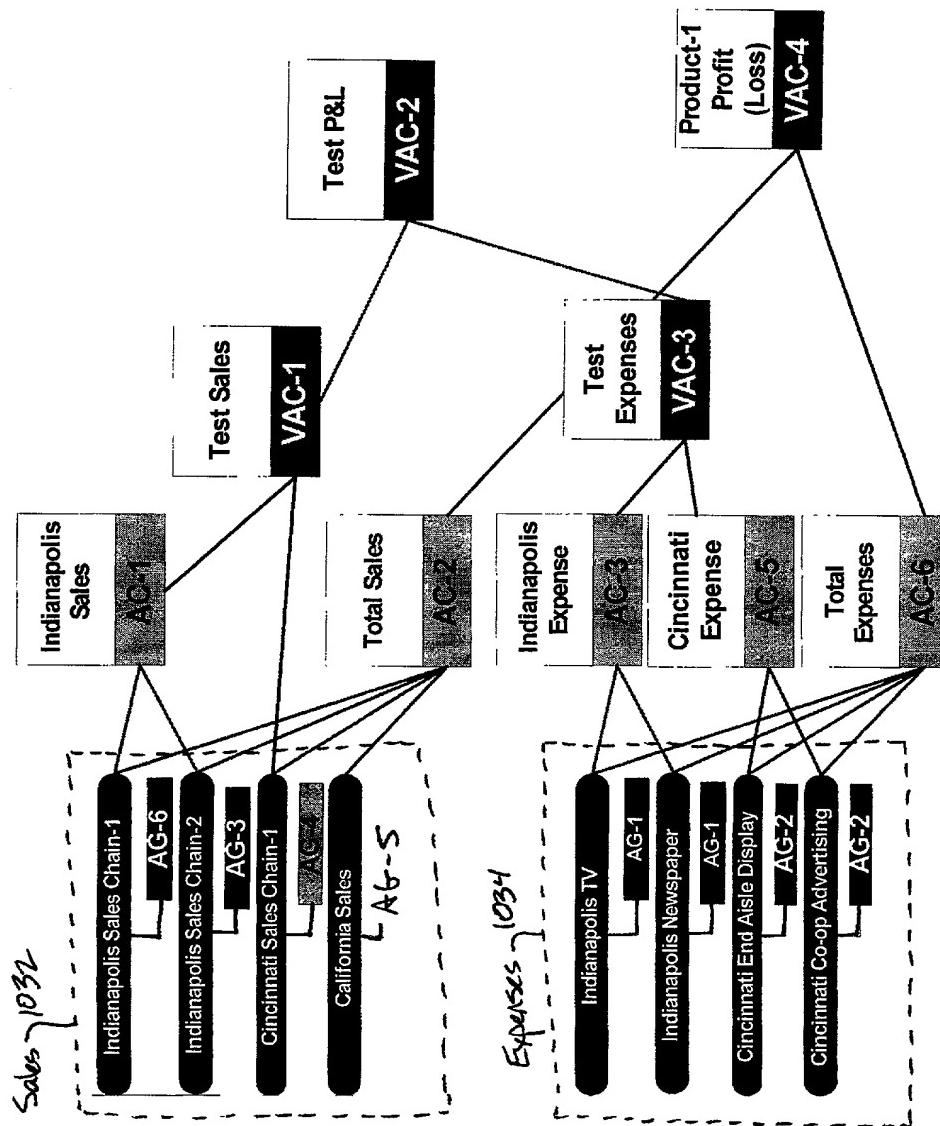


Fig. 10c

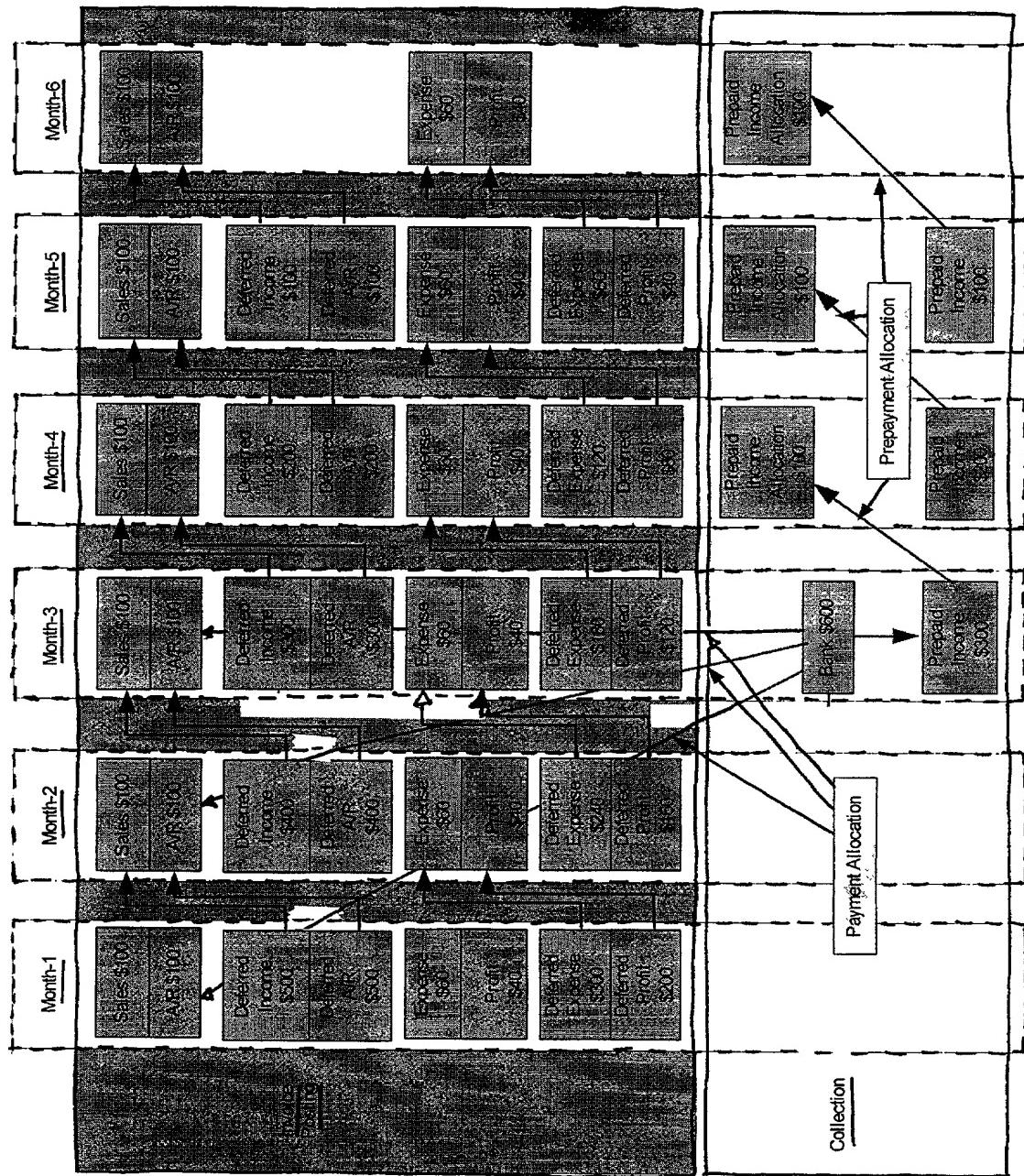


Fig. 11

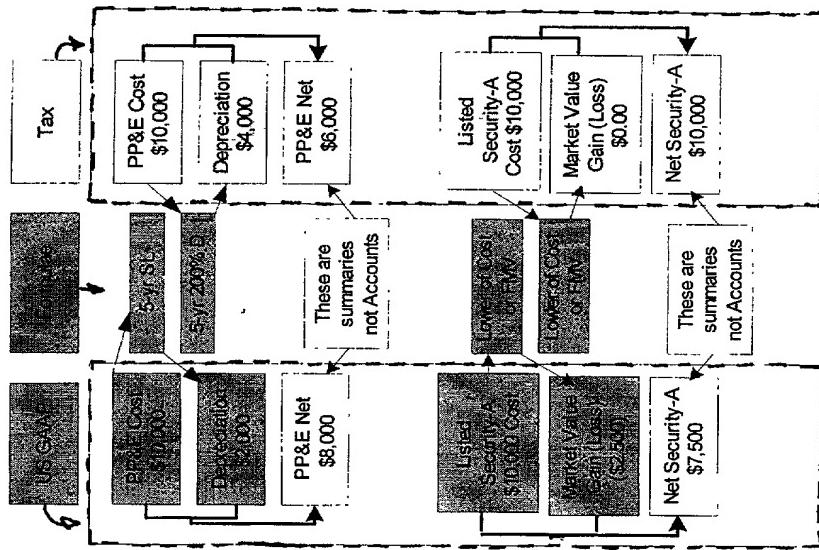


Fig. 12B

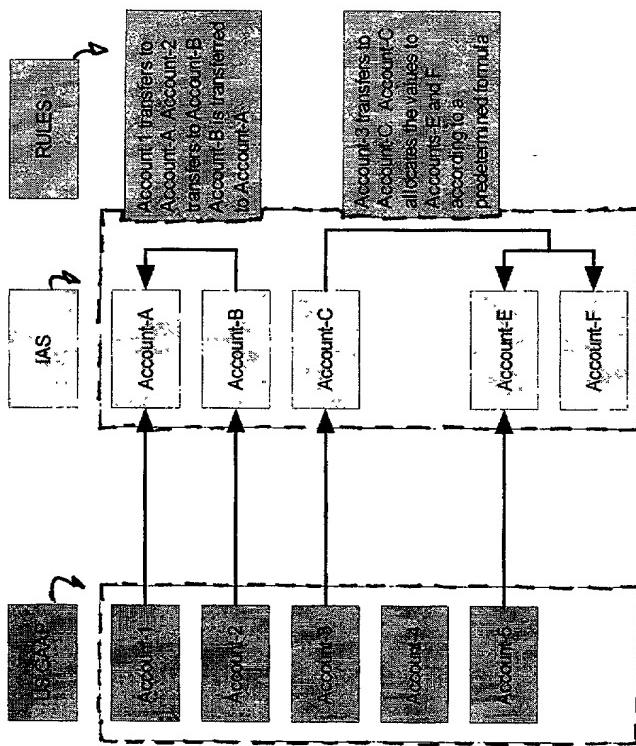


Fig. 12A